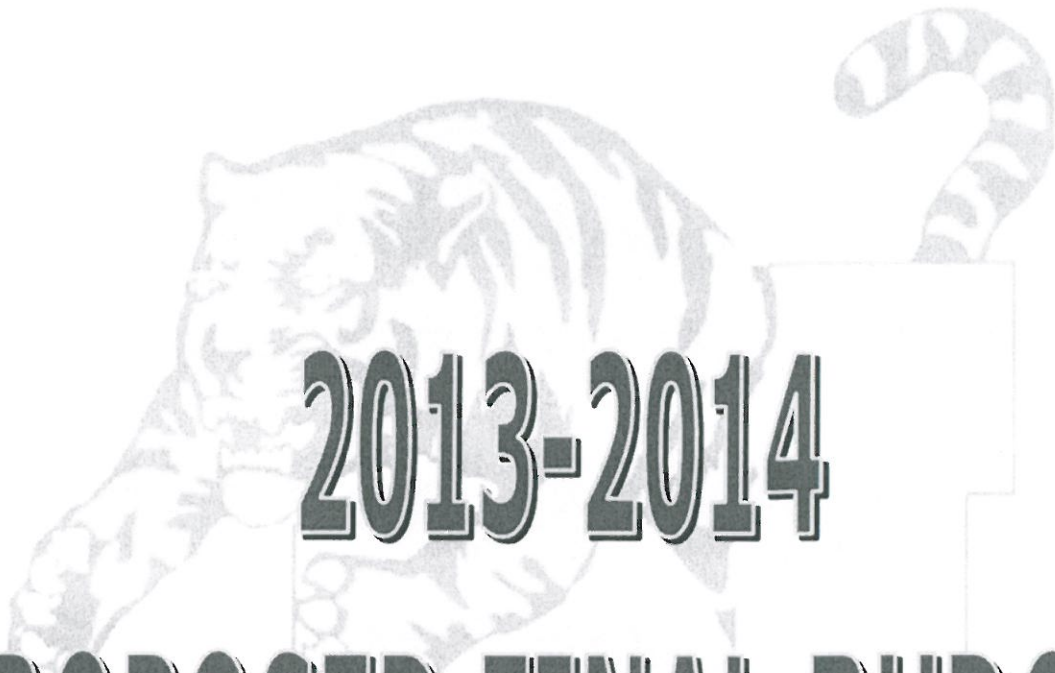


NORTHWESTERN LEHIGH SCHOOL DISTRICT



2013-2014

PROPOSED FINAL BUDGET

OVERVIEW

**Northwestern Lehigh School District
2013-14 Proposed Final Budget**

TABLE OF CONTENTS

Summary of Variances for Revenues and Other Financing Sources	1
Summary of Revenues and Other Financing Sources	2-4
Reassessment Calculation of Millage Rate	5
Reassessment Fact Sheet	6
Table of Assessed Value and Tax Millage	7
Budget Summary	8
Per Student Cost Per Building Budget	9
PSERS Fund Balance Spending Plan	10
Analysis of Diesel & Heating Oil	11
Summary of OPEB Funding	12
Summary of Emmaus Bond Pool Interest	13
Use of Fund Balance	14
Fund Balance Composition	15
Summary of Variances for Expenditures and Other Financing Sources	16
Expenditures by Object	17-19
Expenditures and Other Financing Uses Detail	20-26

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2013-2014 PROPOSED FINAL BUDGET
REVENUES AND OTHER FINANCING SOURCES
SUMMARIZED VARIANCES FROM 2012-2013 BUDGET**

CATEGORY	KEY ASSUMPTIONS	CHANGE FROM 2012-2013
LOCAL REVENUE		
Earned Income Taxes	Increase based on collection history	\$ 300,000
Real Estate Transfer Tax	Increase based on collection history	\$ 25,000
Amusement Tax	Elimination based on board resolution	\$ (12,321)
IDEA	Decrease based on estimated 8% reduction	\$ (32,160)
Contributions	Increase based on expected EITC funding	\$ 15,000
All Other Local Sources (net)		\$ 13,496
	LOCAL REVENUE- TOTAL CHANGE	\$ 309,015
STATE REVENUE		
Basic Education Funding	Increase based on Student Focused Supplement	\$ 93,023
Tuition for Section 1305 & 1306	Increase based on historical revenue	\$ 5,000
Special Education Funding	Decrease based on State estimates	\$ (6,382)
Rental & Sinking Payments	Decrease based on scheduled debt payments	\$ (30,000)
Accountability Block Grant	Increase based on 1213 funding levels	\$ 45,745
Social Security Reimbursement	Decrease based on estimated salaries	\$ (23,826)
Retirement Reimbursement	Increase in Employer Contribution Rate to 16.93%	\$ 450,250
	STATE REVENUE- TOTAL CHANGE	\$ 533,810
FEDERAL REVENUE		
Title I & II	Estimated 8% reduction to Title funding	\$ (19,390)
Medical Assistance Reimbursement	Decrease based on prior year revenues	\$ (3,000)
	FEDERAL REVENUE- TOTAL CHANGE	\$ (22,390)
	TOTAL REVENUE & OTHER FINANCING SOURCES	\$ 820,435

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2013-14 PROPOSED FINAL BUDGET
REVENUES AND OTHER FINANCING SOURCES**

Account	Description	10-11 Actual	11-12 Actual	12-13 Final	13-14 Budget	Increase/ (Decrease)
6111	Current Real Estate Taxes	\$21,198,814	\$21,179,805	\$21,364,171	\$21,364,171	\$0
6112	Interim Real Estate Taxes	\$95,382	\$106,871	\$125,000	\$125,000	\$0
6113	Public Utility Realty Tax	\$33,028	\$32,749	\$33,000	\$33,000	\$0
6114	Payments in Lieu of Current Taxes	\$5,707	\$5,707	\$6,000	\$6,000	\$0
6143	Local Services Tax (LST)	\$44,762	\$41,141	\$45,000	\$45,000	\$0
6151	Earned Income Taxes	\$2,029,293	\$2,296,808	\$2,000,000	\$2,300,000	\$300,000
6153	Real Estate Transfer Taxes	\$277,584	\$212,667	\$175,000	\$200,000	\$25,000
6154	Amusement Taxes	\$10,726	\$13,164	\$12,321	\$0	(\$12,321)
6411	Delinquent Real Estate Taxes	\$756,549	\$742,734	\$750,000	\$750,000	\$0
6412	Delinquent Int. Real Estate Taxes	\$12,951	\$8,221	\$10,000	\$10,000	\$0
6510	Earnings on Investments	\$197,393	\$181,603	\$200,000	\$200,000	\$0
6710	Admissions - Student Activities	\$52,242	\$52,862	\$55,000	\$55,000	\$0
6740	Fees	\$1,209	\$1,167	\$0	\$0	\$0
6790	Misc Transportation	\$18,954	\$11,378	\$10,000	\$10,000	\$0
6829	Rev from Intermediate Sources-State	\$1,920	\$3,700	\$0	\$0	\$0
6831	Intermediate Unit-Federal Pass Through	\$3,607	\$2,021	\$0	\$0	\$0
6832	Rev from Intermediate Sources-Federal	\$381,768	\$402,389	\$402,000	\$369,840	(\$32,160)
6833	ARRA-IDEA, Part B	\$398,089	\$0	\$0	\$0	\$0
6910	Rentals	\$8,680	\$11,116	\$10,000	\$10,000	\$0
6920	Contributions/Donations Private Sources	\$7,532	\$124,644	\$100,000	\$115,000	\$15,000
6943	Adult Education	\$8,047	\$6,493	\$8,500	\$7,000	(\$1,500)
6944	Tuition - Other Districts	\$18,895	\$44,227	\$0	\$15,000	\$15,000
6991	Refund of a Prior Year Expenditure	\$7,771	\$211,317	\$0	\$0	\$0
6999	Miscellaneous Revenue	\$37,758	\$29,998	\$20,004	\$20,000	(\$4)
6000	REVENUE FROM LOCAL SOURCES	\$25,608,662	\$25,722,782	\$25,325,996	\$25,635,011	\$309,015

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2013-14 PROPOSED FINAL BUDGET
REVENUES AND OTHER FINANCING SOURCES**

Account	Description	10-11 Actual	11-12 Actual	12-13 Final	13-14 Budget	Increase/ (Decrease)
7000	REVENUE FROM STATE SOURCES					
7110	Basic Education Funding	\$4,624,974	\$5,317,742	\$5,317,738	\$5,410,761	\$93,023
7144	Charter/Cyber School Reimbursement	\$142,888	\$0	\$0	\$0	\$0
7160	Tuition for Section 1305 & 1306	\$42,607	\$47,893	\$40,000	\$45,000	\$5,000
7271	Special Education Of Exceptional Pupils	\$1,276,343	\$1,306,276	\$1,276,343	\$1,269,961	(\$6,382)
7310	Transportation	\$997,493	\$894,575	\$922,106	\$922,106	\$0
7320	Rental And Sinking Fund Payments	\$600,527	\$373,431	\$400,000	\$370,000	(\$30,000)
7330	Health Services	\$43,428	\$42,420	\$43,000	\$43,000	\$0
7340	State Property Tax Reduction Allocation	\$666,002	\$665,966	\$665,883	\$665,883	\$0
7501	PA Accountability Block Grants	\$218,243	\$85,745	\$40,000	\$85,745	\$45,745
7502	Dual Enrollment Program	\$11,375	\$0	\$0	\$0	\$0
7800	Revenue For Social Security Payments					
7810	Revenue For Social Security Payments	\$607,280	\$603,493	\$683,253	\$659,427	(\$23,826)
7820	Revenue For Retirement Payments	\$439,542	\$688,914	\$988,800	\$1,439,050	\$450,250
7000	REVENUE FROM STATE SOURCES	\$9,670,702	\$10,026,454	\$10,377,123	\$10,910,933	\$533,810

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2013-14 PROPOSED FINAL BUDGET
REVENUES AND OTHER FINANCING SOURCES**

Account	Description	10-11 Actual	11-12 Actual	12-13 Final	13-14 Budget	Increase/ (Decrease)
8000	REVENUE FROM FEDERAL SOURCES					
8514	Improving Basic Programs - Title I	\$176,931	\$170,583	\$203,815	\$187,510	(\$16,305)
8515	Improving Teacher Quality - Title II	\$55,377	\$31,424	\$38,558	\$35,473	(\$3,085)
8517	Title IV - Drug Free Schools	\$516	\$0	\$0	\$0	\$0
8703	ARRA- TITLE I	\$27,143	\$0	\$0	\$0	\$0
8708	ARRA-State Fiscal Stabilization Fund	\$649,229	\$0	\$0	\$0	\$0
8709	ARRA-EdJobs	\$379,017	\$5,877	\$0	\$0	\$0
8820	Medical Assistance Reimbursement	\$2,411	\$1,950	\$5,000	\$2,000	(\$3,000)
8000	REVENUE FROM FEDERAL SOURCES	\$1,290,624	\$209,834	\$247,373	\$224,983	(\$22,390)
9000	OTHER FINANCING SOURCES					
9400	Sale Of Fixed Assets	\$1,995	\$0	\$0	\$0	\$0
9000	OTHER FINANCING SOURCES	\$1,995	\$0	\$0	\$0	\$0
	TOTAL REVENUES & OTHER FINANCING SOURCES	\$36,571,983	\$35,959,070	\$35,950,492	\$36,770,927	\$820,435
	APPROPRIATION OF UNRESERVED FUND BALANCE			\$898,474	\$702,560	
	Millage Increase - 0.00 Mills			\$0	\$0	
	TOTAL APPROPRIATION OF FUND BALANCE, REVENUES & OTHER FINANCING SOURCES	\$36,571,983		\$36,848,966	\$37,473,487	\$624,521

**Northwestern Lehigh School District
Reassessment Calculation of Millage Rate**

Calculation of Reset Millage Rate		
	Current Assessment @ 100% (1991 value)	2013 Assessment @100%
February 2012 Taxable Assessment	904,273,800	1,465,357,700
Reduction to Assessed Value Due to Appeals		(26,066,900)
November 2012 Taxable Assessment		1,439,290,800
Additional Reserve for Outstanding Appeals		(3,474,800)
Estimated Taxable Assessment-January 2013		1,435,816,000
Estimated Total Reduction from February 2012		(29,541,700)
	Assessed Value	Millage
July 1, 2012 Tax Duplicate	452,431,900	50.66
November 15, 2012 Taxable Assessed Value	1,439,290,800	
Reserve for Appeals (50% of appealed reduction)	3,474,800	
Revised Taxable Assessed Value	1,435,816,000	15.9631

Calculation of Revenue Neutral Tax Levy	
Pre-Reassessment	
July 2012 Tax Duplicate	\$ 452,431,900
1213 Millage Rate	50.66
Total Tax Levy	\$ 22,920,200
Reassessment	
January 2013 Assessed Value	\$ 1,435,816,000
1213 Reset Millage Rate	15.9631
Total Tax Levy	\$ 22,920,200

NOTE: The board approved a resolution to on January 16, 2013 to change the millage rate based on the changes due to Lehigh County Reassessment, effective for July 1, 2013 tax bills

REASSESSMENT FACT SHEET

- What is reassessment?
 - Reassessment is a redistribution of current tax dollars to correct inequities caused by years of unequal market value changes
- Why did Lehigh County perform the reassessment?
 - The last reassessment in Lehigh County was 1991. Since that time, there has been significant growth in the county including new homes, new commercial/industrial growth, and development of vacant land which has affected the overall market value of properties in Lehigh County.
- Who does the reassessment?
 - Lehigh County is responsible for the reassessment process and determining the new values for all properties within the county. The county provides the assessment numbers to the district.
- Do the taxing authorities get more tax revenue from the reassessment?
 - Each taxing body (county, municipality, school district) must adjust the millage rate to arrive at a revenue neutral result. Northwestern Lehigh used the July 1, 2012 tax duplicate to calculate the new millage rate. The district reset the millage rate to generate the same amount of tax levy, which means there are no new tax dollars for the district as a result of the reassessment.

	Assessed Value	Millage
July 1, 2012 Tax Duplicate	452,431,900	50.66
January 2013 Assessed Value	1,435,816,000	15.9631

- Why are my taxes going up as a result of the reassessment if the district isn't getting more tax revenue?
 - An individual's taxes may go up/down based on the change in value to his/her property. If a property value increases, then the taxpayer will have to pay a higher amount of taxes based on the increased value of the property. Conversely, for a property that decreases based on the reassessment, the taxpayer will have to pay a lower amount of taxes.
- How do I calculate what my estimated taxes will be due to the reassessment?
 - Lehigh County has a website: www.mylehighcountyproperty.com where a taxpayer can look-up his/her property. The site provides the estimated taxes for each municipality.
 - For school district taxes, take the new assessed value and multiply the reset millage rate to calculate the estimated taxes for July 1, 2013.

New Assessed Value	\$	188,106
Millage Rate		0.0159631
Estimated Tax Bill	\$	3,002.75

- When will I receive a new tax bill?
 - For the school district, the new assessed values will be used to generate the July 1, 2013 (2013-14 school year) tax bills.
- Who can I contact if I have questions?
 - For specific questions related to your property, you should call Lehigh County Assessment Office, or visit the website: www.mylehighcountyproperty.com. For questions pertaining to the school district or your school district tax bill, you should call the Northwestern Lehigh School District Business Office at 610.298.8661 extension 1230.

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2013-2014 PROPOSED FINAL BUDGET
CHART OF TAX MILLAGE AND ASSESSED VALUES**

<u>SCHOOL YEAR</u>	<u>MILLAGE LEVEL</u>	<u>% CHANGE PRIOR YEAR</u>	<u>ASSESSED VALUE</u>	<u>NET ASSESSED VALUE*</u>	<u>EST GROSS VALUE OF 1 MILL</u>	<u>COLLECTIONS</u>	<u>% OF DUPLICATE COLLECTED</u>
2013-14	15.96	Reassessment	1,435,816,000	1,394,097,172	\$1,380,058.00 Gaming Funds	\$22,030,054 (\$665,883)	96.00%
2012-13	50.66	0.00%	452,432,450	439,287,360	\$434,861.00 Gaming Funds	\$21,942,452 (\$665,883)	98.60%
2011-12	50.66	0.00%	451,702,650	438,557,560	\$432,692.00 Gaming Funds	\$21,923,740 (\$665,966)	98.68%
2010-11	50.66	2.53%	450,926,550	437,778,870	\$431,226.00 Gaming Funds	\$21,866,119 (\$666,002)	98.59%
2009-10	49.41	4.22%	446,075,975	432,594,217	\$427,553.84 Gaming Funds	\$21,124,423 (\$665,953)	98.83%
2008-09	47.41	5.19%	434,234,800	420,270,101	\$413,328.20 Gaming Funds	\$19,595,890 (\$662,156)	98.35%
2007-08	45.07	5.01%	427,085,300		\$408,824.45	\$18,425,718	95.72%
2006-07	42.92	5.40%	406,930,196		\$391,732.25	\$16,813,148	96.27%
2005-06	40.72	10.74%	392,761,397		\$377,765.00	\$15,382,591	96.18%
2004-05	36.77	7.11%	381,012,509		\$365,527.01	\$13,440,428	95.94%
2003-04	34.33	2.91%	370,444,663		\$353,724.53	\$12,143,363	95.49%
2002-03	33.36	3.67%	350,591,051		\$332,842.75	\$11,103,634	94.94%
2001-02	32.18	0.00%	342,234,181		\$324,472.23	\$10,440,981	94.81%
2000-01	32.18	1.58%	329,660,578		\$311,364.42	\$10,019,939	94.45%
1999-00	31.68	0.00%	320,803,054		\$299,950.86	\$9,600,514	94.46%
1998-99	31.68	2.42%	310,210,963		\$290,047.25	\$9,185,248	93.46%
1997-98	30.93	3.34%	301,069,558		\$283,005.38	\$8,711,754	93.55%
1996-97	29.93	4.54%	291,591,449		\$271,296.68	\$8,120,167	93.04%
1995-96	28.63	1.06%	281,095,508		\$267,040.73	\$7,538,944	93.68%
1994-95	28.33	3.66%	273,717,043		\$260,031.19	\$7,261,759	93.65%
1993-94	27.33	5.81%	263,854,527		\$250,661.80	\$6,768,672	93.86%
1992-93	25.83	11.38%	257,356,210		\$244,488.40	\$6,155,806	92.60%
1991-92	23.19	Reassessment	250,432,735		\$237,911.10	\$5,415,141	93.24%

* Net assessed value after offset associated with State property tax reduction allocation (gaming).

**Northwestern Lehigh School District
2013-2014 Budget Summary
April 17, 2013**

	Actual 2011-12	Final 2012-13	December 12th Budget 2013-14	March 6th Budget 2013-14	April 17th Budget 2013-14	Change from March 6th	Change from 2012-13	% Change from 2012-13
Northwestern Elementary	48,429	75,750	75,750	75,280	77,930	2,650	2,180	
Weisenberg Elementary	51,064	80,790	80,790	79,790	79,790	-	(1,000)	
Middle School	103,339	83,460	83,460	80,253	80,253	-	(3,207)	
High School	74,779	118,500	118,500	118,193	115,793	(2,400)	(2,707)	
Business Office	84,722	103,240	103,240	91,110	91,110	-	(12,130)	
Superintendent	9,689	27,763	27,763	21,753	21,753	-	(6,010)	
Curriculum	119,072	241,585	241,585	241,616	241,616	-	31	
Technology	604,478	593,722	593,722	610,799	540,787	(70,012)	(52,935)	
Special Education	8,042	12,905	12,905	14,661	14,661	-	1,756	
Assistant Superintendent	26,605	29,166	29,166	29,125	29,125	-	(41)	
Human Resources	13,965	19,500	19,500	19,500	19,500	-	-	
Buildings & Grounds	1,431,022	1,865,157	1,865,157	1,849,452	1,787,455	(61,997)	(77,702)	
Transportation	712,352	752,061	752,061	742,623	767,998	25,375	15,937	
Athletics & Activities	121,265	188,007	188,007	197,623	207,623	10,000	19,616	
Total Building & Departments	\$ 3,408,823	\$ 4,191,606	\$ 4,191,606	\$ 4,171,778	\$ 4,075,394	\$ (96,384)	\$ (116,212)	-2.77%
Salaries:								
Professionals	10,870,120	11,330,355	11,670,266	11,670,266	11,359,493	(310,773)	29,138	
Support Staff	3,760,520	3,834,282	3,949,310	3,949,310	4,095,144	145,834	260,862	
Administration	1,553,361	1,550,278	1,596,786	1,596,786	1,598,972	2,186	48,694	
Tax Collectors	23,232	22,622	23,553	23,553	23,553	-	931	
Total Salaries	16,207,233	16,737,537	17,239,915	17,239,915	17,077,162	(162,753)	339,625	2.03%
Benefits-All Staff								
Medical	2,218,056	2,386,486	2,553,540	2,553,540	2,382,627	(170,913)	(3,859)	
Dental	142,210	165,006	169,956	169,956	162,595	(7,361)	(2,411)	
Life Insurance	30,280	31,373	32,942	32,942	31,281	(1,661)	(92)	
Long-Term Disability	22,448	32,267	33,880	33,880	32,901	(979)	634	
Vision	9,418	13,816	15,000	15,000	13,560	(1,440)	(256)	
Prescription	522,004	541,325	579,218	579,218	568,021	(11,197)	26,696	
Social Security	1,208,384	1,265,546	1,318,854	1,318,854	1,303,374	(15,480)	37,828	
PSERS	1,392,601	2,040,131	2,918,718	2,918,718	2,876,739	(41,979)	836,608	
Tuition	36,095	55,109	50,000	50,000	51,603	1,603	(3,506)	
Unemployment Compensation	51,871	24,275	25,000	25,000	24,841	(159)	566	
Workers' Compensation	120,926	149,975	149,975	149,975	158,541	8,566	8,566	
Other Benefits	113,078	64,326	75,000	75,000	64,012	(10,988)	(314)	
Total Benefits-All Staff	5,867,371	6,769,635	7,922,082	7,922,082	7,670,095	(251,987)	900,460	13.30%
District Wide (Non-Personnel Related)	7,570,099	8,930,188	8,813,775	8,422,853	8,425,853	3,000	(504,335)	-5.65%
Grant Expenditures	293,629	220,000	222,983	222,983	224,983	2,000	4,983	2.27%
Estimated Total Expenditures	33,347,155	36,848,966	38,390,361	37,979,611	37,473,487	(506,124)	624,521	1.69%
Estimated Total Revenue	35,960,071	35,950,492	36,475,109	36,761,750	36,770,927	9,177	820,435	
Estimated Surplus/(Shortfall)	\$ 2,612,916	\$ (898,474)	\$ (1,915,252)	\$ (1,217,861)	\$ (702,560)			

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
PER STUDENT COST PER BUILDING BUDGET
APRIL 2013**

		13-14	Per Student
	Enrollment *	Proposed Budget	Spending
High School	700	\$ 115,793	\$ 165.42
Middle School	558	\$ 80,253	\$ 143.82
Northwestern Elementary	507	\$ 77,930	\$ 153.71
Weisenberg Elementary	505	\$ 79,790	\$ 158.00
		\$ 353,766	
	Enrollment **	12-13 Budget	Per Student Spending
High School	710	\$ 118,500	\$ 166.90
Middle School	557	\$ 83,460	\$ 149.84
Northwestern Elementary	512	\$ 75,750	\$ 147.95
Weisenberg Elementary	501	\$ 80,790	\$ 161.26
		\$ 358,500	
	Enrollment **	11-12 Actual	Per Student Spending
High School	749	\$ 74,779	\$ 99.84
Middle School	555	\$ 103,339	\$ 186.20
Northwestern Elementary	483	\$ 48,429	\$ 100.27
Weisenberg Elementary	506	\$ 51,064	\$ 100.92
		\$ 277,611	
	Enrollment **	10-11 Actual	Per Student Spending
High School	791	\$ 110,656	\$ 139.89
Middle School	533	\$ 77,223	\$ 144.88
Northwestern Elementary	494	\$ 59,041	\$ 119.52
Weisenberg Elementary	535	\$ 64,323	\$ 120.23
		\$ 311,243	
	Enrollment **	09-10 Actual	Per Student Spending
High School	774	\$ 131,160	\$ 169.46
Middle School	543	\$ 88,527	\$ 163.03
Northwestern Elementary	507	\$ 62,503	\$ 123.28
Weisenberg Elementary	524	\$ 70,124	\$ 133.82
		\$ 352,314	
* Enrollment based on March 2013 data			
** Enrollment based on September data for each respective school year			

**Northwestern Lehigh School District
PSERS Fund Balance Spending Plan
April 2013**

Estimated Rates					
	ER Rate	Projected Increase	Rate in Budget	Budget Increase	
08-09	4.76%		7.13%		
09-10	4.78%	0.02%	7.13%	0.00%	
10-11	5.64%	0.86%	8.22%	1.09%	
11-12	8.65%	3.01%	9.50%	1.28%	
12-13	12.36%	3.71%	11.50%	2.00%	
13-14	16.93%	4.57%	15.00%	3.50%	
14-15	21.31%	4.38%	18.50%	3.50%	
15-16	25.80%	4.49%	22.00%	3.50%	
16-17	28.30%	2.50%	25.75%	3.75%	
17-18	29.15%	0.85%	29.25%	3.50%	
18-19	30.14%	0.99%	30.14%	0.89%	
ER Rate represents the projected PSERS employer contribution rate as of June 30, 2012. The Rate in budget is the estimated employer rate for budgeting to smooth the rate increases using the PSERS stabilization fund balance.					
Estimated Total Costs					
	Payroll	Actual ER Cost	Budget	Planned Use of Fund Balance	Remaining Fund Balance
08-09	16,667,585	793,377	1,188,399		
09-10	16,631,746	794,997	1,185,843	-	1,330,000
10-11	16,154,164	911,095	1,327,872	-	1,830,000
11-12	16,207,232	1,401,926	1,539,687	-	2,135,343
12-13	16,737,537	2,068,760	1,924,817	(143,943)	1,991,400
13-14*	17,077,162	2,876,739	2,561,574	(315,165)	1,676,235
14-15*	17,589,477	3,748,318	3,254,053	(494,264)	1,181,971
15-16*	18,117,161	4,674,228	3,985,775	(688,452)	493,519
16-17*	18,660,676	5,280,971	4,805,124	(475,847)	17,672
17-18*	19,220,496	5,602,775	5,621,995	19,220	36,892
18-19*	19,797,111	5,966,849	5,966,849	-	36,892
Estimated Annual Increases					
	Payroll Increase	Actual Increase	Budget Increase	Actual Mills Equivalent	Budget Mills Equivalent
08-09					
09-10	(35,839)	1,620	(2,555)	0.0012	(0.0019)
10-11	(477,582)	116,097	142,029	0.0841	0.1029
11-12	53,068	490,831	211,815	0.3557	0.1535
12-13	530,305	666,834	385,130	0.4832	0.2791
13-14*	339,625	807,979	636,758	0.5855	0.4614
14-15*	512,315	871,579	692,479	0.6316	0.5018
15-16*	527,684	925,910	731,722	0.6709	0.5302
16-17*	543,515	606,744	819,349	0.4397	0.5937
17-18*	559,820	321,803	816,871	0.2332	0.5919
18-19*	576,615	364,075	344,854	0.2638	0.2499
* Assumes 3% increase annually on salaries					

**Northwestern Lehigh School District
Analysis of Diesel and Heating Oil
April 2013**

	Avg Price Diesel	Total Gallons	Avg Price Heating Oil	Total Gallons	
2007-08	\$ 2.25	88,919	\$ 2.10	139,692	
2008-09 *	\$ 3.36	95,053	\$ 3.21	159,762	
2009-10 *	\$ 2.17	72,638	\$ 2.11	147,462	
2010-11 *	\$ 2.81	81,606	\$ 2.75	167,596	
2011-12 *	\$ 3.21	80,128	\$ 3.13	100,177	
Five (5) year average	\$ 2.76	83,669	\$ 2.66	142,938	
2012-13 *	\$ 3.36	52,802	\$ 3.20	78,586	**
2013-14 Budget	\$ 3.75	82,500	\$ 3.75	140,000	
Funding Plan					
		Diesel		Heating Oil	
Millage	\$ 3.25	\$ 268,125	\$ 3.25	\$ 455,000	
Use of Fund Balance	\$ 0.50	\$ 41,250	\$ 0.50	\$ 70,000	
		\$ 309,375		\$ 525,000	
* Fluctuating rate selected as pricing method through bid process.					
** Data for gallons and average price per gallon through March 2013					
NOTE: This is the budgeting strategy assuming district selects fluctuating bid prices for diesel & oil					

**Northwestern Lehigh School District
Summary of OPEB Funding
April 2013**

	ARC Budget Amount	Budget Retiree Premiums	Total Budget Funds	Fund Balance Transfer	Total OPEB Fund Balance
					1,260,000
2009-10	-	135,000	135,000	881,403	2,141,403
2010-11	380,000	294,000	674,000	305,000	2,446,403
2011-12	354,216	294,000	648,216	355,000	2,801,403
2012-13	354,216	175,000	529,216	355,000	3,156,403
2013-14 *	324,675	-	324,675	124,675	3,281,078
* 2013-14 Change in budget strategy. Current year budget only includes the ARC, which current retiree premiums will be paid from. Estimated fund balance transfer at June 30,2014 approximatly \$124,675.					
OPEB- Other Post Employment Benefits					
ARC- Annual Required Contribution					
Budget Retiree Premiums- represents the budget amount for the current cost of retiree healthcare premiums					
Summary of Conrad Siegel Actuarial Report dated July 1, 2012					
Demographic Information					
Active Participants					240
Vested Former Participants					-
Retired Participants					45
Total					285
Annual Payroll of Active Participants				\$	13,757,081
Actuarial Calculations					
Accrued Liability **				\$	2,973,312
Normal Cost ***				\$	142,139
Annual Required Contribution (ARC)****				\$	324,675
ARC as a % Payroll					2.36%
** Accrued Liability is the present value of all benefits attributed to past service of current plan participants as of the valuation date.					
*** Normal Cost is the present value of benefits allocated to the year beginning on the valuation date.					
**** Annual Required Contribution (ARC) represents the amount needed to fund 1) the cost of the benefits attributed to the current year, plus 2) an amortized portion of the unfunded liability. It serve as the basiss for determining the financial costs.					

**Northwestern Lehigh School District
Summary of Emmaus Bond Pool Interest
April 2013**

	EBP GOB 2009		EBP GON 2007A	
	\$8,770,000		\$8,500,000	
	Budget Rate	Actual Rate	Budget Rate	Actual Rate
2007-08	n/a	n/a	4.00%	2.84%
2008-09	n/a	n/a	4.00%	2.03%
2009-10	4.00%	2.03%	4.00%	1.14%
2010-11	4.00%	2.02%	4.00%	1.10%
2011-12	4.00%	1.81%	4.00%	1.27%
2012-13*	4.00%	1.66%	4.00%	1.43%
2013-14	3.00%	n/a	3.00%	n/a
* Average interest rate to date through March 2013				
	EBP GOB 2009		EBP GON 2007A	
	\$8,770,000		\$8,500,000	
	Budget \$	Actual \$	Budget \$	Actual \$
2007-08	n/a	n/a	196,444	140,526
2008-09	n/a	n/a	340,000	186,579
2009-10	161,758	96,062	340,000	94,816
2010-11	350,667	180,378	336,333	92,518
2011-12	349,000	156,982	332,333	104,239
2012-13**	346,467	103,467	328,333	85,937
2013-14	257,700	n/a	243,250	n/a
** Interest paid to date through March 2013				
Committed Fund Balance- June 30, 2012			\$	1,735,200
Estimated 2012-13 transfer				421,750
Estimated Balance- June 30, 2013			\$	2,156,950

**Northwestern Lehigh School District
2013-14 Estimated Use of Fund Balance
April 2013**

Estimated Shortfall- April 17th	\$	(702,560)	
Unassigned			
Budgetary Reserve		276,145	
	\$	276,145	
Committed			
PSERS Stabilization		315,165	*
Diesel/Oil Stabilization		111,250	*
	\$	426,415	
Total Use of Fund Balance	\$	702,560	
* Amount required board action for use in 2013-14			

Northwestern Lehigh School District
Fund Balance Composition as of June 30, 2012
April 2013

Composition of Fund Balance	Balance June 30, 2011	Budget Use 2011-12	Additions 2011-12	Appropriations 2012-13	Balance June 30, 2012
Nonspendable	\$110,053	\$0	227,317		\$337,370
Restricted	\$813	\$0	15,410	\$0	\$16,223
Committed	\$7,940,805	\$335,598	\$1,363,043		\$9,639,446
Assigned	\$1,860,598	(\$735,598)	\$935,000	\$898,474	\$2,958,474
Unassigned	\$2,730,030	\$400,000	\$72,146	(\$898,474)	\$2,303,702
Total Fund Balance	\$12,642,299	\$0	\$2,612,916	\$0	\$15,255,215

Unassigned Fund Balance 6/30/12		\$2,303,702
Total Budget	\$36,932,065	\$36,888,976
Unassigned- % of Budget	7.392%	6.245%

COMMITTED FUND BALANCE					
	Balance June 30, 2011	11-12 Projected Commitment	Commitment 11-12	Appropriations 12-13	Balance June 30, 2012
Other Post Employment Benefits (OPEB)	\$2,446,403	\$75,000	\$355,000	(\$75,000)	2,801,403
Healthcare Stabilization	\$1,535,000	\$0	\$230,000	\$0	1,765,000
Retirement Stabilization (PSERS)	\$1,830,000	\$0	\$420,000	(\$114,657)	2,135,343
Emmaus Bond Pool Rate Stabilization	\$1,311,552	\$128,448	\$485,000	(\$189,800)	1,735,200
Energy Stabilization	\$817,850	\$132,150	\$375,000	(\$122,500)	1,202,500
	\$7,940,805	\$335,598	\$1,865,000	(\$501,957)	\$9,639,446

ASSIGNED FUND BALANCE					
	Balance June 30, 2011	11-12 Projected Assignment	Assignment 11-12	Appropriations 12-13	Balance June 30, 2012
Technology	\$400,000		\$250,000	\$0	650,000
Textbooks	\$350,000		\$485,000	\$0	835,000
Buses	\$375,000		\$200,000	\$0	575,000
Budget Appropriations	\$735,598	(\$735,598)	\$0	\$898,474	898,474
	\$1,860,598	(\$735,598)	\$935,000	\$898,474	\$2,958,474

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2013-2014 PROPOSED FINAL BUDGET
EXPENDITURES AND OTHER FINANCING USES
SUMMARIZED VARIANCES FROM 2012-2013 BUDGET**

CATEGORY	KEY ASSUMPTIONS	CHANGE FROM 2012-2013	% CHANGE
SALARIES	Increases on existing staff	\$ 316,691	
	Leaves & additional staffing needs	\$ 106,022	
	Attritional savings on replacements	\$ (83,088)	
	SALARIES- TOTAL CHANGE	\$ 339,625	2.03%
BENEFITS			
Health Benefits (medical, dental, RX)	Premium rate increase 6.83%	\$ 158,032	
Health Benefits (medical, dental, RX)	Employee contributions	\$ (90,000)	
PSERS	Estimated rate increase from 12.36% to 16.93%	\$ 836,608	
OPEB	Decrease based on new budgeting strategy	\$ (199,860)	
Other (FICA, Life, LTD, W/C, etc)	Estimated rates for existing staff	\$ (1,745)	
	Net savings-additional staff & attritional savings	\$ (2,256)	
	BENEFITS- TOTAL CHANGE	\$ 700,779	9.84%
PURCHASED PROFESSIONAL & TECHNICAL SERVICES			
Tax Collection Services	Reduction based on EIT collection commission	\$ (17,700)	
Educational Services (IU, Other LEA's)	Net increase to special education services	\$ 95,609	
Professional Development	Reclassification of funds from 580	\$ 18,870	
Other Services (net)		\$ (9,092)	
	PURCH PROF & TECH SVCS- TOTAL CHANGE	\$ 87,687	5.05%
PURCHASED PROPERTY SERVICES			
Electricity	Reduction based on lower contracted rates & estimated usage	\$ (54,336)	
Repairs & Maintenance	Increase based on specific identified repairs	\$ 37,480	
Technology Rentals	Reclassification of funds to 757	\$ (182,000)	
Other Services (net)		\$ 6,309	
	PURCH PTY SVCS- TOTAL CHANGE	\$ (192,547)	-17.72%
OTHER PURCHASED SERVICES			
Insurance	Increase based on preliminary quote	\$ 41,542	
Cyber/Charter School	Increase based on projected enrollment	\$ 42,200	
LCTI	Increase based on budget projections from LCTI	\$ 26,253	
Tuition-Private Institutes	Decrease in estimated cost due to student moving	\$ (320,000)	
Professional Development	Reclassification of funds to 324 & overall reduction	\$ (34,662)	
Other Services (net)		\$ (10,468)	
	OTHER PURCH SVCS- TOTAL CHANGE	\$ (255,135)	-8.93%
SUPPLIES			
Electricity	Reduction based on lower contracted rates & estimated usage	\$ (36,225)	
Oil /Diesel	Reduction in total gallons budgeted	\$ (84,375)	
Gasoline	Increase in total gallons budgeted	\$ 19,121	
Instructional Supplies & Books	Increase in estimated needs	\$ 21,275	
Technology Supplies	Reallocation of budget funds to other accounts	\$ (64,485)	
Other Supplies (net)		\$ 6,493	
	SUPPLIES- TOTAL CHANGE	\$ (138,196)	-5.79%
PROPERTY			
Technology Equipment	Reclassification of funds from 448	\$ 182,000	
Replacements	Increase based on planned capital purchases	\$ 35,476	
	PROPERTY- TOTAL CHANGE	\$ 217,476	61.88%
OTHER FINANCING USES			
Debt	Decrease based on scheduled debt payments & refi savings	\$ (137,743)	
Refinance Savings	Addtl. savings to be transferred to Captial Reserve	\$ 23,000	
Fund Transfers	Strategic plan initiatives	\$ 92,196	
Fund Transfers	Elimination of fund transfers for textbooks, vehicle, uniforms	\$ (117,500)	
Other Financing Uses (net)		\$ 4,879	
	OTHER FINANCING USES- TOTAL CHANGE	\$ (135,168)	-2.96%
	TOTAL EXPENDITURES & OTHER FINANCING USES	\$ 624,521	1.69%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
EXPENDITURES BY OBJECT
2013-2014 PROPOSED FINAL BUDGET
APRIL 17, 2013**

OBJ	Description	2010-11 Actual	2011-12 Actual	Final 2012-13 Budget	Proposed Final 2013-14 Budget	Compared to 12-13
111	ADMIN-REG SALARY	1,540,352	1,553,361	1,550,278	1,598,972	48,694
121	PROFESSIONAL SALARIES	10,018,852	9,978,556	10,360,928	10,383,936	23,008
122	PROFESSIONAL SUBSTITUTE	294,695	260,659	281,000	281,000	-
123	PROFESSIONAL OVERTIME	82,557	75,216	99,046	91,017	(8,029)
126	EMPLOYEE INS OPT OUT	22,725	20,550	19,800	25,200	5,400
131	PROFESSIONAL OTHER	553,410	528,088	556,387	575,640	19,253
132	PROFESSIONAL OTHER SUBSTITUTE	805	4,425	700	700	-
133	PROFESSIONAL OTHER OVERTIME	1,005	-	-	-	-
136	EMPLOYEE INS OPT OUT	2,700	2,625	2,700	-	(2,700)
141	ADULT EDUCATION SALARIES	1,140	870	2,000	2,000	-
151	OFFICE SALARIES	753,343	806,336	765,499	829,611	64,112
152	OFFICE SUBSTITUTE	11,897	4,044	12,000	12,000	-
153	OFFICE OVERTIME	5,067	4,874	10,277	7,814	(2,463)
156	EMPLOYEE INS OPT OUT	3,300	3,600	3,600	3,600	-
161	TRADE SALARIES	499,111	528,852	527,861	542,799	14,938
162	TRADE SUBSTITUTES	6,107	7,823	19,440	26,014	6,574
163	TRADE OVERTIME	24,354	21,255	21,961	28,478	6,517
166	EMPLOYEE INS OPT OUT	900	900	900	-	(900)
167	MAINTENANCE SUMMER HELP	-	-	2,800	2,800	-
171	OPERATIVE REG SALARIES	655,485	643,924	716,048	770,231	54,183
172	OPERATIVE SUBSTITUTES	85,432	89,418	60,000	90,725	30,725
173	OVERTIME	7,234	6,851	-	-	-
174	DIST PAID/MISC/LAYOVER	9,384	8,264	-	-	-
175	PRIVATE PAID	-	-	38,640	-	(38,640)
176	EMPLOYEE INS OPT OUT	-	-	-	-	-
178	SPORT TRIPS	17,279	16,721	-	20,008	20,008
181	CUSTODIAN SALARIES	700,989	717,814	750,993	758,317	7,324
182	CUSTODIAN SUBSTITUTE	15,994	13,712	7,500	7,500	-
183	CUSTODIAN OVERTIME	16,328	13,606	20,575	20,575	-
186	EMPLOYEE INS OPT OUT	3,975	3,225	3,600	1,800	(1,800)
187	CUSTODIAN SUMMER MAINT	8,260	18,208	17,100	18,240	1,140
191	INST ASST REG SALARY	776,692	836,259	857,604	950,785	93,181
192	INST ASST SUBSTITUTES	31,176	34,229	25,600	25,600	-
193	INST ASST OVERTIME	392	416	-	-	-
196	EMPLOYEE INS OPT OUT	3,225	2,550	2,700	1,800	(900)
	TOTAL 100	16,154,164	16,207,232	16,737,537	17,077,162	339,625
211	MEDICAL INSURANCE	2,349,923	2,218,056	2,386,486	2,382,627	(3,859)
212	DENTAL INSURANCE	140,371	142,210	165,006	162,595	(2,411)
213	LIFE INSURANCE	29,370	30,280	31,373	31,281	(92)
214	DISABILITY INSURANCE	22,817	22,448	32,268	32,901	633
215	EYE CARE INSURANCE	13,992	9,418	13,816	13,560	(256)
216	PRESCRIPTION INSURANCE	549,793	522,004	541,325	568,021	26,696
220	SOCIAL SECURITY	1,213,895	1,208,384	1,265,546	1,303,374	37,828
230	RETIREMENT (PSERS)	894,002	1,392,601	2,040,131	2,876,739	836,608
240	TUITION REIMBURSEMENT	58,720	36,095	55,109	51,603	(3,506)
250	UNEMPLOYMENT COMPENSATION	6,448	51,871	24,275	24,841	566
260	WORKERS COMPENSATION	71,978	120,926	149,795	158,541	8,746
281	OPEB RETIREE HEALTH BENEFITS	-	-	354,216	154,356	(199,860)
290	OTHER BENEFITS	50,092	113,078	64,326	64,012	(314)
	TOTAL 200	5,401,401	5,867,371	7,123,672	7,824,451	700,779

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
EXPENDITURES BY OBJECT
2013-2014 PROPOSED FINAL BUDGET
APRIL 17, 2013**

OBJ	Description	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget	Compared to 12-13
313	TAX COLL SVCS	62,340	67,188	57,500	39,800	(17,700)
322	PROF EDUCATION SVCS/IU'S	1,035,549	960,510	977,235	917,057	(60,178)
324	PROF EDUCATION SVCS	1,385	4,530	-	18,870	18,870
329	PROF EDUCATION SVCS-OTHER	375,663	563,956	284,132	439,919	155,787
330	OTHER PROF. SERVICES	271,793	340,143	302,274	296,069	(6,205)
340	TECHNICAL SERVICES	26,841	24,549	38,730	29,767	(8,963)
348	CONTRACTED TECHNICAL SVCS	-	1,528	7,250	14,250	7,000
350	SECURITY/SAFETY SVCS	26,678	25,030	36,080	32,276	(3,804)
390	OTHER PROF/TECH SER.	29,302	34,781	32,640	35,520	2,880
	TOTAL 300	1,829,551	2,022,216	1,735,841	1,823,528	87,687
411	DISPOSAL SERVICES	21,303	27,369	19,785	28,250	8,465
412	SNOW PLOWING SERVICES	19,731	4,267	21,075	21,050	(25)
415	LAUNDRY/LINEN/DRY CLEAN	22,679	5,322	21,800	21,365	(435)
422	ELECTRICITY	385,883	340,073	292,035	237,699	(54,336)
423	BOTTLED GAS	617	738	1,196	1,196	-
424	SEWAGE	69,134	60,536	80,000	80,000	-
430	REPAIR/MAINT. SER.	204,656	215,164	327,650	365,130	37,480
432	R&M EQUIPMENT	9,013	18,664	16,445	14,445	(2,000)
438	TECH REPAIRS	100	380	-	-	-
441	RENTALS	8,720	9,348	10,350	10,600	250
442	RENTAL/EQUIP/VEHICLES	73,785	69,262	71,320	69,940	(1,380)
444	RENTAL OF VEHICLES	-	-	-	500	500
448	TECH RENTALS	-	-	182,000	-	(182,000)
460	EXTERMINATION SER.	4,078	4,192	4,402	4,535	133
490	OTHER PUR. PROP. SER.	46,632	47,595	38,500	39,301	801
	TOTAL 400	866,331	802,909	1,086,558	894,011	(192,547)
511	STUDENT TRANSPORT - OTHER LEAS	-	15,856	-	-	-
513	CONTRACTED CARRIERS	495	731	1,770	1,264	(506)
516	IU TRANSPORTATION	23,798	21,445	50,000	40,000	(10,000)
522	AUTO LIABILITY INSURANCE	45,747	43,129	45,979	52,000	6,021
523	GEN. PROP/LIAB. INSURANCE	76,295	73,544	58,892	68,000	9,108
525	BONDING INSURANCE	3,268	3,218	3,300	3,350	50
529	OTHER INSURANCE	25,145	28,817	31,537	57,900	26,363
530	PHONE/POSTAGE/METER	20,651	21,927	22,800	22,405	(395)
538	TECH COMMUNICATIONS	85,358	89,402	106,650	117,630	10,980
540	ADVERTISING	16,680	14,112	17,250	17,250	-
550	PRINTING/BINDING	18,751	13,920	24,960	18,486	(6,474)
561	TUITION/PA. LEA'S	39,828	89,764	55,000	55,000	-
562	TUITION PA CHARTER SCHOOL	630,370	685,465	585,000	627,200	42,200
564	VO TECH/CAVTS (LCTI)	1,007,999	942,843	1,053,201	1,079,454	26,253
566	TUITION INSTITUTE HIGHER ED (LCCC)	286,335	282,698	279,638	275,565	(4,073)
567	TUITION TO APS	19,121	22,831	35,000	35,000	-
568	TUITION-PRIVATE INSTITUTES	-	-	320,000	-	(320,000)
580	TRAVEL/IN DIST (PROFESSIONAL DEV)	48,138	44,522	125,442	90,780	(34,662)
590	MISC. PUR. SVCS.	-	-	1,500	1,500	-
595	I.U. PAY BY WITHHOLDING	37,713	37,684	38,000	38,000	-
	TOTAL 500	2,385,693	2,431,909	2,855,919	2,600,784	(255,135)

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
EXPENDITURES BY OBJECT
2013-2014 PROPOSED FINAL BUDGET
APRIL 17, 2013**

OBJ	Description	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget	Compared to 12-13
611	AV SUPPLIES	326	-	-	-	-
612	TESTING	6,860	11,758	7,950	8,973	1,023
613	MUSIC	1,457	1,575	1,735	1,735	-
614	ART	2,208	3,577	3,860	4,500	640
615	PHYS ED/HEALTH	1,618	1,625	1,735	1,735	-
616	SCIENCE	183	1,234	2,500	2,500	-
617	TECHNOLOGY	59,717	-	8,000	8,000	-
618	ADMIN SOFTWARE/MAINTENA	46,568	82,453	25,314	28,510	3,196
619	GENERAL SUPPLIES/MAT'LS	409,994	374,461	577,927	589,008	11,081
622	ELECTRICITY	144,014	114,195	194,523	158,298	(36,225)
624	OIL	460,443	314,899	600,000	525,000	(75,000)
626	GASOLINE	25,570	37,469	26,379	45,500	19,121
627	DIESEL FUEL	229,457	257,564	318,750	309,375	(9,375)
631	FOOD	-	2,384	500	3,250	2,750
641	CONSUMABLES/PERIODICALS	21,106	8,733	24,174	34,368	10,194
649	NON-CONSUMABLES/TEXTS	439,456	35,214	261,654	260,538	(1,116)
650	TECH SUPPLIES & FEES	181,350	201,311	332,758	268,273	(64,485)
	TOTAL 600	2,030,324	1,448,453	2,387,759	2,249,563	(138,196)
751	OTHR ORIG/NON-CAPITAL	50,578	6,455	106,550	108,900	2,350
752	OTHR ORIG/CAPITAL	31,527	9,495	450	-	(450)
757	TECH-ORIG-NON CAPITAL	341,546	277,324	18,839	198,845	180,006
758	TECH - ORIG CAPITAL	49,385	62,825	-	-	-
759	GENERAL EQUIPMENT-NEW	-	-	400	-	(400)
761	OTHR REPLC/NON-CAPITAL	15,021	13,783	22,480	42,450	19,970
762	OTHR REPLC/CAPITAL	20,595	233,180	200,400	215,000	14,600
767	TECH-REPL-NON CAPITAL	87,246	244,554	2,350	3,750	1,400
768	TECH-REPLAC-CAPITAL	-	-	-	-	-
788	TECHNOLOGY INFRASTRUC	64,880	83,603	-	-	-
	TOTAL 700	660,778	931,219	351,469	568,945	217,476
810	DUES & FEES	40,283	43,279	46,561	51,440	4,879
831	INTEREST/IMPROVE LOAN	295,286	294,246	328,333	320,333	(8,000)
832	INTEREST/SERIAL BONDS	1,464,479	1,366,320	1,482,317	1,247,574	(234,743)
860	DONATION- COMMUNITY SERVICES	5,000	5,000	5,000	5,000	-
880	REFUND/PRIOR RECEIPTS	2,317	42,002	2,500	2,500	-
890	MISC. EXPENDITURES	-	-	400,000	400,000	-
	TOTAL 800	1,807,364	1,750,847	2,264,711	2,026,847	(237,864)
911	LOAN PRINCIPAL PAYMENTS	100,000	100,000	100,000	100,000	-
912	SERIAL BONDS/PRINCIPAL PAYMENTS	1,795,000	1,785,000	1,845,000	1,950,000	105,000
932	CAPITAL RESERVE FUND TRANSFERS	-	-	360,500	358,196	(2,304)
939	OTHER FUND TRANSFERS	10,000	-	-	-	-
	TOTAL 900	1,905,000	1,885,000	2,305,500	2,408,196	102,696
	GRAND TOTAL	33,040,607	33,347,155	36,848,966	37,473,487	624,521

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2013-14 PROPOSED FINAL BUDGET
SUMMARY EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT**

#	Object	2010-2011 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed Final	Increase (Decrease)	% Change
INSTRUCTION - REGULAR PROGRAMS							
Function 1100							
100	Salaries	\$8,194,867	\$8,192,081	\$8,746,795	\$8,847,893	\$101,098	1.2%
200	Employee Benefits	\$2,718,441	\$3,014,639	\$3,645,876	\$3,784,440	\$138,564	3.8%
300	Purchased Professional & Technical Services	\$35,154	\$55,355	\$38,900	\$62,100	\$23,200	59.6%
400	Purchased Property Services	\$75,170	\$76,793	\$258,920	\$75,520	(\$183,400)	-70.8%
500	Other Purchased Services	\$497,334	\$525,884	\$442,545	\$449,620	\$7,075	1.6%
600	Supplies	\$717,240	\$393,511	\$877,903	\$828,441	(\$49,462)	-5.6%
700	Property	\$373,227	\$449,662	\$116,939	\$304,595	\$187,656	160.5%
800	Other Objects	\$3,571	\$3,570	\$4,225	\$4,415	\$190	4.5%
	Total	\$12,615,004	\$12,711,495	\$14,132,103	\$14,357,024	\$224,921	1.6%
INSTRUCTION - SPECIAL PROGRAMS							
Function 1200							
100	Salaries	\$2,137,710	\$2,147,955	\$2,147,181	\$2,164,793	\$17,612	0.8%
200	Employee Benefits	\$653,966	\$732,362	\$873,924	\$1,013,194	\$139,270	15.9%
300	Purchased Professional & Technical Services	\$1,370,150	\$1,434,759	\$1,203,917	\$1,273,876	\$69,959	5.8%
500	Other Purchased Services	\$219,687	\$301,379	\$582,410	\$298,410	(\$284,000)	-48.8%
600	Supplies	\$114,166	\$11,423	\$17,015	\$19,418	\$2,403	14.1%
700	Property	\$173,932	\$1,377	\$500	\$500	\$0	0.0%
800	Other Objects	\$300	\$250	\$0	\$0	\$0	0.0%
	Total	\$4,669,933	\$4,629,505	\$4,824,947	\$4,770,191	(\$54,756)	-1.1%
INSTRUCTION - VOCATIONAL EDUCATION PROGRAMS							
Function 1300							
500	Other Purchased Services	\$1,007,999	\$942,843	\$1,053,201	\$1,079,454	\$26,253	2.5%
	Total	\$1,007,999	\$942,843	\$1,053,201	\$1,079,454	\$26,253	2.5%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2013-14 PROPOSED FINAL BUDGET
SUMMARY EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT**

#	Object	2010-2011 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed Final	Increase (Decrease)	% Change
OTHER INSTRUCTIONAL PROGRAMS							
Function 1400							
100	Salaries	\$5,548	\$5,454	\$5,000	\$2,000	(\$3,000)	-60.0%
200	Employee Benefits	\$611	\$933	\$1,044	\$511	(\$533)	-51.1%
300	Purchased Professional & Technical Services	\$2,150	\$2,200	\$2,500	\$2,500	\$0	0.0%
500	Other Purchased Services	\$1,275	\$766	\$0	\$0	\$0	0.0%
	Total	\$9,583	\$9,353	\$8,544	\$5,011	(\$3,533)	-41.4%
NON PUBLIC SCHOOL PROGRAM							
Function 1500							
600	Supplies	\$0	\$7,412	\$0	\$0	\$0	0.0%
	Total	\$0	\$7,412	\$0	\$0	\$0	0.0%
ADULT EDUCATION PROGRAMS							
Function 1600							
100	Salaries	\$1,140	\$870	\$2,000	\$2,000	\$0	0.0%
200	Employee Benefits	\$140	\$99	\$417	\$511	\$94	22.5%
300	Purchased Professional & Technical Services	\$4,710	\$4,943	\$5,000	\$5,000	\$0	0.0%
	Total	\$5,990	\$5,912	\$7,417	\$7,511	\$94	1.3%
COMMUNITY/JR. COLLEGE EDUC. PROGRAMS							
Function 1700							
500	Other Purchased Services	\$286,335	\$282,698	\$279,638	\$275,565	(\$4,073)	-1.5%
	Total	\$286,335	\$282,698	\$279,638	\$275,565	(\$4,073)	-1.5%
TOTAL 1000	INSTRUCTION	\$18,594,844	\$18,589,218	\$20,305,850	\$20,494,756	\$188,906	0.9%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2013-14 PROPOSED FINAL BUDGET
SUMMARY EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT**

#	Object	2010-2011 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed Final	Increase (Decrease)	% Change
SUPPORT SERVICES - PUPIL PERSONNEL							
Function 2100							
100	Salaries	\$825,601	\$803,669	\$772,775	\$774,226	\$1,451	0.2%
200	Employee Benefits	\$253,704	\$288,896	\$337,463	\$385,893	\$48,430	14.4%
300	Purchased Professional & Technical Services	\$0	\$800	\$1,000	\$0	(\$1,000)	-100.0%
400	Purchased Property Services	\$340	\$321	\$500	\$500	\$0	0.0%
500	Other Purchased Services	\$1,397	\$5,233	\$3,850	\$2,450	(\$1,400)	-36.4%
600	Supplies	\$5,728	\$3,572	\$6,725	\$5,700	(\$1,025)	-15.2%
700	Property	\$1,441	\$5,812	\$300	\$0	(\$300)	-100.0%
800	Other Objects	\$397	\$1,712	\$2,146	\$2,205	\$59	2.7%
	Total	\$1,088,608	\$1,110,015	\$1,124,759	\$1,170,974	\$46,215	4.1%
SUPPORT SERVICES - INSTRUCTIONAL STAFF							
Function 2200							
100	Salaries	\$542,904	\$540,500	\$475,518	\$489,385	\$13,867	2.9%
200	Employee Benefits	\$211,131	\$232,225	\$243,363	\$281,756	\$38,393	15.8%
300	Purchased Professional & Technical Services	\$10,939	\$23,305	\$7,312	\$18,600	\$11,288	154.4%
500	Other Purchased Services	\$18,910	\$14,868	\$69,980	\$49,676	(\$20,304)	-29.0%
600	Supplies	\$36,442	\$37,017	\$42,038	\$41,578	(\$460)	-1.1%
700	Property	\$0	\$9,047	\$0	\$0	\$0	0.0%
800	Other Objects	\$728	\$398	\$465	\$650	\$185	39.8%
	Total	\$821,155	\$857,360	\$838,676	\$881,645	\$42,969	5.1%
SUPPORT SERVICES - ADMINISTRATION							
Function 2300							
100	Salaries	\$1,107,262	\$1,136,259	\$1,130,110	\$1,130,612	\$502	0.0%
200	Employee Benefits	\$360,164	\$463,757	\$685,077	\$662,112	(\$22,965)	-3.4%
300	Purchased Professional & Technical Services	\$144,180	\$217,378	\$166,200	\$149,500	(\$16,700)	-10.0%
400	Purchased Property Services	\$858	\$537	\$1,000	\$1,000	\$0	0.0%
500	Other Purchased Services	\$49,520	\$50,268	\$67,307	\$64,770	(\$2,537)	-3.8%
600	Supplies	\$19,226	\$17,076	\$24,468	\$24,083	(\$385)	-1.6%
700	Property	\$0	\$14,704	\$400	\$0	(\$400)	-100.0%
800	Other Objects	\$14,749	\$18,662	\$17,700	\$18,040	\$340	1.9%
	Total	\$1,695,960	\$1,918,641	\$2,092,262	\$2,050,117	(\$42,145)	-2.0%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2013-14 PROPOSED FINAL BUDGET
SUMMARY EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT**

#	Object	2010-2011 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed Final	Increase (Decrease)	% Change
SUPPORT SERVICES - PUPIL HEALTH							
Function 2400							
100	Salaries	\$183,771	\$167,860	\$169,830	\$173,929	\$4,099	2.4%
200	Employee Benefits	\$66,132	\$61,348	\$72,423	\$109,650	\$37,227	51.4%
300	Purchased Professional & Technical Services	\$681	\$481	\$500	\$500	\$0	0.0%
400	Purchased Property Services	\$0	\$0	\$6,750	\$6,500	(\$250)	-3.7%
600	Supplies	\$4,960	\$6,596	\$6,375	\$5,600	(\$775)	-12.2%
700	Property	\$289	\$0	\$0	\$0	\$0	0.0%
	Total	\$255,832	\$236,285	\$255,878	\$296,179	\$40,301	15.8%
SUPPORT SERVICES - BUSINESS							
Function 2500							
100	Salaries	\$318,430	\$360,962	\$337,462	\$380,019	\$42,557	12.6%
200	Employee Benefits	\$135,020	\$155,810	\$182,967	\$233,182	\$50,215	27.4%
300	Purchased Professional & Technical Services	\$73,065	\$57,295	\$68,000	\$60,900	(\$7,100)	-10.4%
400	Purchased Property Services	\$4,011	\$4,541	\$6,540	\$4,040	(\$2,500)	-38.2%
500	Other Purchased Services	\$6,464	\$5,087	\$7,500	\$6,850	(\$650)	-8.7%
600	Supplies	\$7,430	\$4,934	\$8,000	\$6,625	(\$1,375)	-17.2%
700	Property	\$4,277	\$1,332	\$0	\$0	\$0	0.0%
800	Other Objects	\$8,900	\$7,723	\$7,500	\$8,895	\$1,395	18.6%
	Total	\$557,597	\$597,684	\$617,969	\$700,511	\$82,542	13.4%
OPERATION & MAINT. OF PLANT SERVICES							
Function 2600							
100	Salaries	\$1,222,190	\$1,158,283	\$1,239,083	\$1,264,091	\$25,008	2.0%
200	Employee Benefits	\$466,247	\$508,537	\$600,235	\$741,038	\$140,803	23.5%
300	Purchased Professional & Technical Services	\$99,550	\$133,495	\$143,417	\$135,005	(\$8,412)	-5.9%
400	Purchased Property Services	\$714,657	\$659,518	\$729,901	\$717,327	(\$12,574)	-1.7%
500	Other Purchased Services	\$160,581	\$159,610	\$166,392	\$205,905	\$39,513	23.7%
600	Supplies	\$725,372	\$553,848	\$929,620	\$821,157	(\$108,463)	-11.7%
700	Property	\$22,387	\$31,774	\$21,050	\$42,100	\$21,050	100.0%
800	Other Objects	\$655	\$275	\$925	\$975	\$50	5.4%
	Total	\$3,411,640	\$3,205,340	\$3,830,623	\$3,927,598	\$96,975	2.5%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2013-14 PROPOSED FINAL BUDGET
SUMMARY EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT**

#	Object	2010-2011 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed Final	Increase (Decrease)	% Change
STUDENT TRANSPORTATION SERVICES							
Function 2700							
100	Salaries	\$978,375	\$1,015,635	\$1,016,832	\$1,133,454	\$116,622	11.5%
200	Employee Benefits	\$390,317	\$228,217	\$260,978	\$349,102	\$88,124	33.8%
300	Purchased Professional & Technical Services	\$17,418	\$14,374	\$8,395	\$7,991	(\$404)	-4.8%
400	Purchased Property Services	\$46,693	\$54,724	\$59,697	\$66,374	\$6,677	11.2%
500	Other Purchased Services	\$55,523	\$65,585	\$82,981	\$78,499	(\$4,482)	-5.4%
600	Supplies	\$324,612	\$363,308	\$421,138	\$435,284	\$14,146	3.4%
700	Property	\$23,192	\$216,099	\$180,000	\$180,000	\$0	0.0%
800	Other Objects	\$0	\$0	\$100	\$100	\$0	0.0%
	Total	\$1,836,130	\$1,957,942	\$2,030,121	\$2,250,804	\$220,683	10.9%
OTHER SUPPORT SERVICES							
Function 2800							
100	Salaries	\$256,732	\$286,625	\$285,303	\$295,445	\$10,142	3.6%
200	Employee Benefits	\$77,777	\$97,004	\$114,366	\$136,495	\$22,129	19.3%
300	Purchased Professional & Technical Services	\$2,775	\$5,588	\$12,800	\$28,520	\$15,720	122.8%
500	Other Purchased Services	\$21,234	\$18,864	\$33,875	\$20,285	(\$13,590)	-40.1%
600	Supplies	\$27,624	\$16,897	\$13,200	\$12,750	(\$450)	-3.4%
700	Other Purchased Services	\$55,523	\$193,370	\$12,000	\$12,000	\$0	0.0%
800	Other Objects	\$321	\$501	\$700	\$600	(\$100)	-14.3%
	Total	\$441,987	\$618,849	\$472,244	\$506,095	\$33,851	7.2%
OTHER SUPPORT SERVICES							
Function 2900							
500	Other Purchased Services	\$37,713	\$37,684	\$38,000	\$38,000	\$0	0.0%
	Total	\$37,713	\$37,684	\$38,000	\$38,000	\$0	0.0%
TOTAL 2000	SUPPORT SERVICES	\$10,146,622	\$10,539,800	\$11,300,532	\$11,821,923	\$521,391	4.6%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2013-14 PROPOSED FINAL BUDGET
SUMMARY EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT**

#	Object	2010-2011 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed Final	Increase (Decrease)	% Change
STUDENT ACTIVITIES							
Function 3200							
100	Salaries	\$379,633	\$391,079	\$409,648	\$419,316	\$9,668	2.4%
200	Employee Benefits	\$67,752	\$83,544	\$105,539	\$126,566	\$21,027	19.9%
300	Purchased Professional & Technical Services	\$68,777	\$68,282	\$77,900	\$79,036	\$1,136	1.5%
400	Purchased Property Services	\$24,479	\$6,474	\$23,250	\$22,750	(\$500)	-2.2%
500	Other Purchased Services	\$21,720	\$21,139	\$28,240	\$31,300	\$3,060	10.8%
600	Supplies	\$47,526	\$36,822	\$41,277	\$48,927	\$7,650	18.5%
700	Property	\$6,510	\$8,041	\$20,280	\$29,750	\$9,470	46.7%
800	Other Objects	\$10,661	\$10,187	\$12,800	\$15,560	\$2,760	21.6%
	Total	\$627,058	\$625,568	\$718,934	\$773,205	\$54,271	7.5%
COMMUNITY SERVICES							
Function 3300							
800	Other Objects	\$5,000	\$5,000	\$5,000	\$5,000	\$0	0.0%
	Total	\$5,000	\$5,000	\$5,000	\$5,000	\$0	0.0%
TOTAL 3000	OPER OF NONINSTRUCTIONAL SVC	\$632,058	\$630,568	\$723,934	\$778,205	\$54,271	7.5%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2013-14 PROPOSED FINAL BUDGET
SUMMARY EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT**

#	Object	2010-2011 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed Final	Increase (Decrease)	% Change
DEBT SERVICE							
Function 5100							
800	Other Objects	\$1,762,082	\$1,702,568	\$1,813,150	\$1,570,407	(\$242,743)	-13.4%
900	Other Financing Uses	\$1,895,000	\$1,885,000	\$1,945,000	\$2,050,000	\$105,000	5.4%
	Total	\$3,657,082	\$3,587,568	\$3,758,150	\$3,620,407	(\$137,743)	-3.7%
FUND TRANSFERS							
Function 5200							
900	Other Financing Uses	\$10,000	\$0	\$360,500	\$358,196	(\$2,304)	-0.6%
	Total	\$10,000	\$0	\$360,500	\$358,196	(\$2,304)	-0.6%
BUDGETARY RESERVE							
Function 5900							
800	Other Objects	\$0	\$0	\$400,000	\$400,000	\$0	0.0%
TOTAL 5000	OTHER FINANCING USES	\$3,667,082	\$3,587,568	\$4,518,650	\$4,378,603	(\$140,047)	-3.1%
TOTAL EXPENDITURES & OTHER FINANCING USES		\$33,040,606	\$33,347,154	\$36,848,966	\$37,473,487	\$624,521	1.7%